

**SUW and  
SBT Estimates**

**MICHIGAN**

# Sales Tax, Use Tax, Income Tax Withholding and Single Business Tax Estimates Forms and Instructions



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[www.michigan.gov/treasury](http://www.michigan.gov/treasury)



*Please recycle this booklet.*

**PAPERWORK REDUCTION NOTICE.** Forms 160 and 165 are issued under P.A. 167 of 1933, 94 of 1937 and 281 of 1967, all as amended. Filing is mandatory. Form 161 issued under P.A. 167 of 1933 and 94 of 1937, both as amended. Filing is voluntary. See penalty and interest provisions.

## Filing Requirements for Taxpayers

**You are required to file, even if no tax is due.**

<b>Filing Frequency</b> (as determined by the Department of Treasury)	<b>Due Date</b>	<b>Combined Return</b>	<b>Discount Voucher (Optional)</b>	<b><u>EFT</u>*</b> ACH Debit or Credit	<b>Annual Returns</b>
<b>Annual Filer Only (1 return)</b> <i>Total tax liability of \$750 or less for a calendar year (January – December).</i>	<b>February 28<sup>th</sup> (after tax year end)</b>				✓
<b>Quarterly Filer (4 Returns)</b> <i>Total tax liability between \$750 - \$3,600 for a calendar year (January – December).</i>	<b>15<sup>th</sup> of the month following quarter's end</b>	✓	✓		✓
<b>Monthly Filer (12 Returns)</b> <i>Total tax liability greater than \$3,600 for a calendar year (January – December).</i>	<b>15<sup>th</sup> of the following month</b>	✓	✓		✓
<b>Electronic Funds Transfer (EFT)</b> <i>Available to all taxpayers - transmissions are required on a monthly basis.</i>	<b>15<sup>th</sup> of the following month</b>			✓	✓
<b>Accelerated Sales and Use Tax Electronic Funds Transfer (EFT)</b> <i>Required for Sales or Use Tax liability of at least \$720,000 for the preceding calendar year.</i>	<b>Transmissions Each Month:</b> <ul style="list-style-type: none"> <li>• 1<sup>st</sup> payment 15<sup>th</sup> of the month</li> <li>• 2<sup>nd</sup> payment last day of the month</li> <li>• 3<sup>rd</sup> payment 15<sup>th</sup> of the subsequent month</li> </ul>			✓	✓
<b>Accelerated Withholding Tax Electronic Funds Transfer (EFT)</b> <i>Required for Withholding Tax liability that averages \$40,000 or more each month.</i>	<b>Paid according to federal schedule</b>			✓	✓
<b>Accelerated Withholding Tax Electronic Funds Transfer (EFT)</b> <i>Elect to pay Sales and Use Tax via check and return.</i>	<b>Withholding paid according to federal schedule</b>	✓		✓	✓

\* EFT= Electronic Funds Transfer

## Need Help?

*Visit Our Web Site*

at [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

### *Call Us*

- For technical questions (taxability of items, law changes, etc.), call 517-636-4730.
- For questions about your specific account (credits, assessments, penalty waivers, etc.) call 517-636-4730.
- For questions about your existing EFT account, call 517-636-4730.

Listen to all options on our automated phone system before making a selection. Deaf, hearing or speech-impaired persons may call 517-636-4999 (TTY only).

### *Write to Us*

Send correspondence to:

Customer Contact Division  
Michigan Department of Treasury  
Lansing, Michigan 48922

Write your account number on all checks and correspondence.

Returns should be sent to the address on the return.

## What's New

**Sales Tax License Fee Rescinded.** As specified under Public Act 457 of 2002, the \$1.00 sales tax license fee is no longer required.

**All Annual Returns are Due February 28.** All Annual Returns are due February 28, regardless of whether a business is sold or discontinued.

**New Telephone Numbers.** Many telephone numbers have changed since last year. Please note the changes before calling.

## Important News

**Annual Return Label.** To ensure proper credit to your account, remove the label from the cover of your coupon book and place it on your annual return. Annual returns that are not properly identified will not be processed

**Claiming Exemption.** A purchaser making a purchase that qualifies for exemption from sales or use tax must provide the seller with a completed exemption certificate. A seller is required to collect sales or use tax on a sale at retail when the purchaser fails to provide the required exemption certificate. A *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) can be found on page 37 and may be reproduced as necessary. This form is also available on the Treasury Web site.

**Accelerated Tax Payments.** Taxpayers who pay more than \$480,000 in **withholding** tax each year are required to pay this tax more frequently. If you are an accelerated filer, you are required to pay withholding

taxes by Electronic Funds Transfer (EFT). We encourage you to file **all** your taxes by EFT as this will eliminate the need to file monthly paper returns.

Filers who pay more than \$720,000 in **sales or use tax** each year must pay their sales **and** use taxes more frequently. Payments must be made by EFT. If this applies to you and you have not been contacted by Treasury, or you would like more information about accelerated payments, call 517-636-4730 to request *Questions and Answers About Paying Your Sales and Use Tax on an Accelerated Basis* (Form 2316).

If you pay your **sales tax** on an **accelerated basis**, you are required to make your electronic transmissions as follows:

1. The first transmission of 50% of your current month tax liability is due on or before the 15th day of the current month.
2. A second transmission of 50% is due on or before the last day of the current month.
3. A reconciliation (third) payment is due on the 15th day of the subsequent month.

There is no maximum dollar amount of discount per month. The minimum discount is \$6.00. All discounts will be calculated at 1/2 of 1% (x .005). For accelerated filers only, the discount 3/4 of 1% (x .0075) is no longer applicable.

**Filers Who Pay Once a Year.** Filers with no deductions should use the simplified instructions on page 13.

**Address or Business Changes.** To make address or business changes, use the *Notice of Change or Discontinuation* (Form 163) in your coupon book. **Do not write the information on the return.**

**Filing by EFT.** Using EFT to submit your Sales, Use and Withholding tax payments eliminates the requirement to file monthly or quarterly paper returns, with the exception of the Annual Return (Form 165). An EFT application (Forms 2248 or 2328) must be completed and signed by an officer giving his/her title and returned to us. To find out more about the EFT process, please contact the Sales, Use and Withholding Taxes EFT Unit at 517-636-4730; or visit our Web site:

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

### **DUE DATES**

Discount Voucher .....	7th
Monthly/Quarterly Return .....	15th
Annual Return .....	Feb. 28
W-2s .....	Feb. 28

# General Information About Sales Tax, Use Tax and Income Tax Withholding

## ***Who must register and file returns?***

Businesses that make retail sales or hire employees must file periodic returns to pay the sales (or use) and the withholding taxes due. Treasury sets a monthly, quarterly or annual filing frequency depending on how much you owe. Your coupon book has the correct number of forms you need.

Your filing frequency may change over time. When it does, Treasury will notify you and send you the necessary forms. If you file only once annually and your accumulated sales, use and withholding taxes become \$750 or more, you must notify Treasury immediately. We will change your filing status and provide you with the appropriate tax returns.

## **Sales Tax**

You must register to pay sales tax if you make retail sales of goods in Michigan such as food, shoes, toys, clothes or appliances, **even if the items you sell are not taxable.**

Qualified nonprofit organizations. If your gross sales are less than \$5,000, you do not need to collect or pay sales tax. But any tax you do collect must be paid to Treasury regardless of the amount of gross sales. For example, if you expect your gross sales to be \$6,500 and collect sales tax, but later find your gross sales were only \$4,000 you must pay the sales tax collected to Treasury. See the worksheet instructions for line 5i on page 7. You must register even if the items you sell are not taxable. For more information, see page 39 to order *Revenue Administrative Bulletin 1995-3* or contact the Technical Unit at 517-636-4730. Revenue Administrative Bulletins can also be found on the Treasury's Web site at: [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

## **Use Tax on Sales and Rentals**

You must register and pay use tax if you:

- Are doing business in Michigan but do not have a retail location in Michigan;
- Voluntarily collect use tax for your customers;
- Sell telephone, telegraph and other leased wire communications services;
- Rent hotel and motel rooms or other accommodations; or
- Lease tangible personal property to Michigan customers from a Michigan or an out-of-state location.

## **Use Tax on Purchases**

Almost every business has a use tax liability. You must pay use tax on your purchases if you:

- Buy goods from out-of-state, unlicensed vendors, unless a valid exemption can be claimed.
- Buy inventory for resale on which no tax is due, then remove items from that inventory for personal or business use.
- Use the items you buy for resale to make gifts for friends and family or for other personal uses.

## **Income Tax Withholding**

You must register and pay income tax withholding if you:

- Pay wages to an employee; or
- Withhold income tax amounts from other kinds of payments (i.e. lottery winnings, insurance payments, retirement income, etc.).

For complete withholding information, see the *Michigan Income Tax Withholding Guide*.

If you are self-employed, you must report and pay the tax quarterly using *Michigan Estimated Individual Income Tax Voucher* (MI-1040ES). This applies only if you expect your annual tax due to be more than \$500. If not, you may pay your income tax on the *Michigan Individual Income Tax Return* (MI-1040).

## ***Which form should I file and when should I file it?***

With this booklet you received the following forms personalized with your business name and account number: a discount voucher (for monthly filers only), a monthly (or quarterly) return, an annual return and a notice of change in your business status. Some of these forms may not apply to you. A description of the forms and their purposes follows.

**Combined Return for Michigan Taxes.** Monthly and quarterly filers who choose to file on paper use this form. Annual filers and EFT filers do not use this return. You are required to file even if no tax is due. If you owe no tax, send a zero EFT transmission or indicate zero tax due on your return.

This return and payment are due on or before the 15th of the month following the tax period (month or quarter). If the 15th falls on a holiday or weekend, the due date is the first business day following the weekend or holiday.

When you file the paper return, you need to complete only one form and **write a single check** for the total sales, use, withholding and single business taxes due.

**Annual Return for Sales, Use and Withholding Taxes.** All sales tax, use tax and income tax withholding filers **must** file this return each year, even if no tax is due. This is the only return required from small businesses that file once a year. For taxpayers who submit monthly or quarterly returns, this return balances the tax due for the year with the monthly or quarterly payments made during the year. **Do not use the annual return instead of your monthly or quarterly returns.** The annual return and payment are due February 28.

**Notice of Change or Discontinuance.** Use this form to notify Treasury of any change in your account. You must report:

- Change in mailing address
- Change in legal business address
- Change in account number
- Discontinuance of business
- Sale of all or part of a business
- Sale of a business but operating another business
- Change of ownership, i.e., adding a partner or incorporating
- Change in tax type
- Add or delete tax type
- Change in seasonally active months

### ***More About the Discount Voucher***

The voucher is only used by filers who pay **part of their tax** early to obtain a discount. If you pay all your tax early, use the return; you will still get your full discount. If you use a voucher to make an early payment, you must still file a return, even if your balance due is zero.

Monthly filers who owe less than \$1,200 in sales or use tax, quarterly filers and taxpayers who file just once a year **do not use this voucher.**

When the tax rate increased to 6 percent, the law required 100 percent of the 2 percent increase to go to the school aid fund. Therefore, the additional 2 percent cannot be discounted.

### ***What if I don't have returns?***

Not having returns does not relieve you of your obligation to pay timely. Send us a letter with your payment. Include in the letter your name, address, phone number, account number, return period and the

amount and type of tax involved. We will forward forms to you as quickly as possible. You may also contact the Registration Section at 517-636-4660.

### ***What if I pay late or don't pay enough?***

Returns filed late or without payment of tax due are subject to both penalty and interest. Instructions for worksheet line 18 explain how to figure penalty and interest on monthly or quarterly returns. The annual return instructions for line 26 explain how to figure penalty and interest on annual returns. Additional penalties may be charged for failing to meet statutory requirements.

If we do not receive your return, Treasury will estimate your tax and bill you. Also, late filing of a return may result in an immediate assessment and possible legal action to collect unpaid taxes.

Legal action may include filing liens on real and personal property, levying on bank accounts or receivables, seizure and sale of assets and cancellation of your sales tax license. Business owners and corporate officers may be held personally responsible for unpaid taxes.

Monthly and quarterly taxpayers who fail to file the annual return are liable for a penalty of \$10 per day from the due date until the return is filed. Maximum penalty is \$400.

### ***License or Registration***

The sales tax licenses as well as use tax and income tax withholding registrations are renewed annually unless discontinued by the taxpayer or the department.

Use your sales tax license only to buy property exempt for resale in your business. You **may not** use the license to purchase goods and supplies for your own use, unless you are paying the use tax on your return. See page 4 for more information about use tax.

Sales tax licensees who buy goods for resale must furnish their suppliers with a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) containing their sales tax license number.

### ***Taxpayer's Account Number***

If you had a federal employer identification number (FEIN) when you registered, your Michigan taxpayer account number is your FEIN. If you did not have an FEIN when you registered, you have been assigned a Treasury (TR) number. In some instances, a Michigan Establishment (ME) number has been assigned.

You may have been assigned both an ME number and an FEIN, or multiple ME numbers. You can keep your tax accounts accurate by filing separate returns for each account number.

### ***Amended Returns***

To file an amended return, send a copy of the original worksheet with the corrected tax figures highlighted. Write your account number on your letter, your worksheet, and your check. Write "amended return" on the worksheet.

### ***Credits***

When filing a *Combined Return for Michigan Taxes* (Form 160) for a period in which you have a credit, enter zero (0) on the Total Payment line of the return. Carry the credit forward on your worksheets for each period until you have an amount due. Do not enter a credit on your *Combined Return*—our scanning equipment reads all entries as debits (money owed). See instructions for worksheet, line 21.

### ***Gasoline Retailers and Wholesalers***

Complete your *Combined Return for Michigan Taxes* or voucher first; then carry forward your payment figure to your *Gasoline Retailer Supplemental Report* (Form 2189) or to your *Gasoline Supplier and Wholesale Distributor Prepaid Sales Tax Report* (Form 429) and complete as instructed.

Attach your supplemental report to your return. Be sure your business name and account number are on all supplemental reports. This will ensure that you are credited properly for prepaid sales tax on gasoline.

The credit will reduce the amount of tax you will pay with your monthly or quarterly tax returns. Any credit above your tax due can be applied to your start-up loan from December 1983, or you may complete a *Refund Request for Prepaid Sales Tax on Gasoline* (Form 3891).

### ***Seasonal Taxpayers***

You must file a return for each of the seasonally active months shown on your returns, **even if no tax is due**. Also, if you make sales or pay wages during the months when you are normally closed, you must file returns for those months.

### ***Returns Due After Selling or Quitting Business***

All taxpayers must submit a final monthly or quarterly return within 15 days after the date of selling or quitting business. **Your final annual return is due by February 28.** An employer must provide his or her

employees with wage and tax statements (W-2 forms) and report W-2 information to the state by February 28. Contact the Tax Clearance Section at 517-636-5260 to be sure all debts have been satisfied.

### ***Easier Worksheets***

This book includes the instructions and worksheets you need to calculate your tax due and prepare returns for sales, use and withholding taxes. Most taxpayers collect and pay tax at only the 6 percent rate and don't need a worksheet with a 4 percent column. Taxpayers who still collect at the 4 percent rate will receive a different set of worksheets in January. If you don't receive the worksheets and need them, contact the Customer Contact Division at 517-636-4730.

We also simplified your worksheets by moving the discount calculation off the worksheet and into the instructions. See the charts on pages 8 and 13.

**Keep** the completed worksheets for your records and for possible audit. **Do not** file your worksheet in place of filing a monthly, quarterly or annual return (see exception under Amended Returns on this page). Filing the wrong form delays crediting your account.

### ***Abandoned and Unclaimed Property***

Every individual, partnership or corporation who has property belonging to someone whose last known address is in Michigan must report the property to the Michigan Department of Treasury by November 1 each year (see page 14).

Check to see if the Michigan Department of Treasury is holding funds for you or your family. Visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

# MONTHLY AND QUARTERLY WORKSHEETS

## Line-by-Line Instructions

**Taxpayers filing withholding only, begin on line 15. Taxpayers who file once annually, go to page 12.**

### Line 1. Gross Sales

**Column A**, Use Tax on Sales & Rentals - This line is for out-of-state retailers who do not have retail stores in Michigan. Enter total sales of tangible personal property including cash, charge and installment transactions.

**Column B**, Sales Tax - Enter total of all sales of tangible personal property including cash, charge and installment transactions.

### Line 2. Rentals

**Column A** - Lessors of tangible personal property who pay use tax on rental receipts must enter rental income. Also enter total hotel and motel room rentals.

**Column B** - Does not apply.

### Line 3. Communication Services

**Column A** - Enter gross income from telephone, telegraph and similar telecommunications services.

**Column B** - Does not apply.

### Allowable Deductions

Use lines 5a - 5j to deduct nontaxable sales you made from gross sales. Deductions taken for tax exempt sales must be substantiated in your records. For certain exemptions, you must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) from the purchaser.

### Line 5a. Resale

Enter sales of tangible personal property to other licensed retailers which will be resold by that retailer. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) to support this deduction.

### Line 5b. Industrial Processing/ Agricultural Producing

Enter sales of tangible personal

property to persons entitled to exemption as industrial processors or agricultural producers. The property sold must be for direct use in producing a product for eventual sale. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) to support this deduction.

### Line 5c. Interstate Commerce

Enter sales made in interstate commerce. To claim such a deduction, the property must be sold in Michigan then delivered by you to the purchaser out of state. Property transported out of state by the purchaser does not qualify under interstate commerce. You must keep documentation of shipment out of state to support this deduction.

### Line 5d. Exempt Services

Enter charges for nontaxable services billed separately such as repair or maintenance, if these charges were included in gross receipts on line 1. Any costs incurred before the property is transferred to the buyer (including shipping, handling and delivery charges) are not considered services and are taxable.

### Line 5e. Tax paid to the Secretary of State

**Column A** - Does not apply.

**Column B** - Enter sales by licensed vehicle dealers (not including tax) of vehicles and mobile homes on which you paid sales tax to the Secretary of State.

### Line 5f. Food for Human/ Home Consumption

Enter total of retail sales of grocery-type food. Prepared food intended for immediate consumption is taxable.

### Line 5g. Bad Debts

You may deduct the amount of bad debts if the bad debt was

documented as a taxable transaction in your records.

### Line 5h. Michigan Motor Fuel or Diesel Fuel Tax

**Column A** - Does not apply.

**Column B** - Retailers may deduct the Michigan motor fuel taxes that were included in gross receipts on line 1 and paid to the state or the distributor.

### Line 5i. Other Deductions

Include deductions not covered in items 5a - 5h on this line.

Examples of deductions are:

- Credits allowed customers for voluntary return of merchandise previously sold and originally subject to sales tax. Credit, including tax charged, must be granted to the customer. If returned for full credit within 4 years, a full credit of tax should be granted. If returned for partial credit within 180 days or within seller's stated refund policy, whichever is sooner, a partial refund of tax must be granted. Repossessions are not allowable credits.
- Direct sales to the United States Government, State of Michigan or its political subdivisions. Direct sales not for resale to certain nonprofit agencies, churches, schools, hospitals and homes for the care of children and the aged, provided such activities are nonprofit and payment is directly from the funds of the exempt organization. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) to support this deduction.
- Sales to contractors of materials which will become part of a finished structure for a qualified exempt nonprofit hospital, qualified exempt nonprofit

housing entity or church sanctuary. You must obtain a *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520) (see *Revenue Administrative Bulletin 1999-2*) and a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) to support this deduction.

- Sales to companies who claim direct payment of use tax to the State of Michigan. Such companies must have a sales tax license or use tax registration,

and have a letter from Treasury specifically granting direct payment authority. You must retain a copy of your customer's direct pay authority letter to support future exemption claims. You must obtain a completed *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) to support this deduction.

- Purchases for resale on which sales or use tax was paid to the supplier.
- Qualified nonprofit organizations may take a deduction of their

sales if total sales are less than \$5,000. If total sales are \$5,000 or more, the entire amount of sales is subject to tax. For qualifications see *Revenue Administrative Bulletin 1995-3*.

#### **Line 5j. Tax in Gross Sales**

**Column A** - Does not apply.

**Column B** - Complete this line only if you have tax included in your gross sales. Subtract the sum of lines 5a through 5i from the gross sales in each column. Divide the result in the 6 percent column by 17.6667 and enter on line 5j.

### **Line 11: Figuring Your Discount**

You can receive a discount by filing your sales or use (on sales & rentals) taxes early or timely. Any portion of taxes paid by the 7th of the month are discounted 3/4 of 1 percent. Taxes paid between the 7th and the 15th (including the 15th), are discounted 1/2 of 1 percent. **The discount applies only to the first 4% collected, not on the entire 6%.** Use the first chart to see if you need to do any calculation. If you do, use the second chart to figure your discount. Complete the chart once for use tax and once for sales tax.

#### **Chart 1**

##### **Monthly Filers**

If your tax is less than \$9, complete Chart 2

**Paying by the 7th** If your tax is \$9 - \$1,200 .....enter \$6 on worksheet line 11

If your tax is more than \$1,200 ....complete Chart 2

**Paying by the 15th** If your tax is \$9 - \$1,800 .....enter \$6 on worksheet line 11

If your tax is more than \$1,800 ....complete Chart 2

##### **Quarterly Filers**

If your tax is less than \$27, complete Chart 2

**Paying by the 7th** If your tax is \$27 - \$3,600 .....enter \$18 on worksheet line 11

If your tax is more than \$3,600 ....complete Chart 2

**Paying by the 15th** If your tax is \$27 - \$5,400 .....enter \$18 on worksheet line 11

If your tax is more than \$5,400 ....complete Chart 2

#### **Chart 2**

##### **Paying by the 7th? (maximum \$20,000)**

Amount you are paying early \$ \_\_\_\_\_  
x .6667

**STOP.** See below.\* ..... \_\_\_\_\_

x .0075

Discount Amount = ..... \$ \_\_\_\_\_  
Enter on worksheet line 11

##### **Paying by the 15th? (maximum \$15,000)**

Amount you are paying timely \$ \_\_\_\_\_  
x .6667

**STOP.** See below.\* ..... \_\_\_\_\_

x .005

Discount Amount = ..... \$ \_\_\_\_\_  
Enter on worksheet line 11

- \* If you pay your tax monthly and this amount is \$6 or less, enter this amount on your worksheet line 11.  
If you pay your tax quarterly and this amount is \$18 or less, enter this amount on your worksheet line 11. **All others, finish the chart.**

**Line 5k. Total Deductions**

Enter total of lines 5a through 5j.

**Line 6.**

Subtract line 5k from line 4 to determine the sales subject to tax.

**Line 8.**

Multiply the amount on line 6 by the appropriate tax rate for that column and enter on line 8.

**Line 9.**

If you collected more tax than the amount on line 8, enter the difference on line 9.

**NOTE.** Annual taxpayers: Go to line 10 under instructions for filing annual return on page 12.

**Line 10. Total Tax Due**

Add lines 8 and 9 and enter total. If line 10 is zero or you are not paying by the 15th of the month or quarter, skip line 11 (discounts). Enter the amount from column B on the sales tax line on your return. Enter the amount from column A on the use tax (sales/rentals) line on your return.

**Line 11.**

Use the charts on page 8 to figure your discount. Enter the amount from your worksheet on the discount line of your voucher or on the appropriate line for sales or use tax discount on your return. Enter separate amounts for use tax and sales tax.

The maximum discount for payments made between the 7th and the 15th is \$15,000 per tax. If you paid part of your tax on or before the 7th, the total combined discount allowed is \$20,000 per tax. If you were open for business for only part

of a month or quarter and you take the minimum discount, multiply the discount by the number of days you were open for business, then divide the result by the number of days in the period (30 or 90).

**Use Tax - Purchases Only** (see page 4)

**Line 14.**

Enter purchases which were taxable at the 6 percent rate (14a). Multiply by .06 and enter the tax due on the line at the far right (14b) and on the use tax (purchases) line on your return.

**Line 15.**

Enter gross Michigan payroll for the month or quarter.

**Line 16.**

Enter this amount on the withholding line on your return.

**Summary****Line 17.**

Add lines 13, 14b and 16 and enter the total.

**Line 18.**

If a return is not filed or tax is not paid on time, you must pay a penalty. The penalty is the greater of \$10 or 5 percent of the tax due for the first month or part of month the return or payment is late. Penalty is another 5 percent of the tax due for each additional month or part of a month you fail to file or pay. The maximum penalty is 50 percent. The minimum penalty is \$10 and is due on a late return even when there is no tax due.

You must also pay interest of 1 percent above the prime rate from the day the tax is due until it is paid.

The interest rate is adjusted on January 1 and July 1.

**Example:** A June return is due July 15th. If it is received between July 15th and August 15th, add 5 percent penalty, or \$10 minimum for each tax, plus interest at 1 percent above the prime rate as computed on the total tax due shown on line 17. An interest calculator is also available on our Web site: [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

**Line 19.**

Single Business Tax Estimate. For information on filing a combined estimate, see page 14.

**Line 20.**

Add lines 17, 18 and 19 and enter total.

**DO NOT ENTER CREDIT FIGURES ON THE RETURN.**

Using credit figures on these forms may create a tax assessment against you. Carry credits forward on your worksheet instead.

**Line 21.**

Enter any credits for your account on this line.

**Line 22.**

Subtract line 21 from line 20. This is the amount of tax due. Enter this amount on your combined return and make your check payable for this amount.

**IMPORTANT:** Reduce each of the taxes reported on the combined return to reflect the amount of the credit. If the amount on worksheet line 22 is less than zero, enter zero on your return. Do not put amounts on any other line. Carry the rest of the credit forward to the worksheet for the next filing period.

## Filing Instruction for Your Returns and Vouchers

To prepare your returns accurately, complete your worksheet before attempting to complete your return. Each item on the return corresponds to a line number on the worksheet.

Enter your amounts carefully and completely in the boxes provided.

**Do not write any messages, credit amounts or symbols (+, -, ( ) ) on the returns or vouchers; our returns are processed by machines. Instead, use the Notice of Change or Discontinuance (Form 163) or**

**write to us.**

Use the *Combined Return for Michigan Taxes* if you are paying all the taxes due at one time either on the 7th or the 15th. If you are paying only part of your tax, use the *Discount Payment Voucher*. The

voucher is a payment form only and does not replace your return. We still require a return, even if no tax is due.

Complete the form carefully and detach it. Make sure you are sending the form for the correct filing period. Make your check payable to the State of Michigan. Do not fold your check or this form. Using a #10 business envelope, mail the form and check to the address printed on the bottom of your return or voucher.

### The Discount Voucher.

On the first line (tax amount you are paying early), enter the amount of each tax (sales or use) you are paying early. Remember, if you are paying all your tax (even by the 7th), use the monthly/quarterly return.

On the second line (discount amount from chart), enter the amount of discount for each tax type that you computed using the charts on page 8.

On the third line (tax minus discount), subtract the discount from the amount due and enter here.

### The Combined Return.

Sales tax. Enter the amount from worksheet line 10B.

Sales tax discount. Enter the amount from worksheet line 11B. Be sure to include any discount you may have taken if you filed a voucher by the 7th.

Use tax (sales/rentals). Enter the amount from worksheet line 10A.

Use tax discount. Enter the amount from worksheet line 11A. Be sure

to include any discount you may have taken if you filed a voucher by the 7th.

Use tax (purchases). Enter the amount from worksheet line 14b.

Michigan withholding. Enter the amount from worksheet line 16.

SBT estimates. Enter the amount from worksheet line 19 that you are paying with this return.

Voucher payment. Enter the amount of tax paid early from the total payment line of the discount voucher. This is **not** a credit or subtotal line. Only enter an amount here if you filed a voucher by the 7th.

Penalty & interest. Enter the amount from worksheet line 18.

Total payment. Enter the amount of your check.

Michigan Dept. of Treasury - SUW  
160, Formerly C-3200 (Rev. 9-00)

**Combined RETURN  
for Michigan Taxes**  
Do not make changes on this form.  
Use form C-3479 for all changes.

Account Number \_\_\_\_\_ Office Use **22**

Return Period \_\_\_\_\_ Due Date \_\_\_\_\_

Company Name \_\_\_\_\_

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_

Mail to: Michigan Dept. of Treasury  
Dept. 77003  
Detroit, MI 48277-0003

Please print your numbers like this. Use blue or black ink. 1 2 3 4 5 6 7 8 9 0

Sales Tax 01 \_\_\_\_\_ SBT Estimates 97 \_\_\_\_\_

Sales Tax Discount 02 \_\_\_\_\_ Voucher Payment 98 \_\_\_\_\_

Use Tax (Sales/Rentals) 03 \_\_\_\_\_ Penalty & Interest 99 \_\_\_\_\_

Use Tax Discount 04 \_\_\_\_\_ 97 \_\_\_\_\_ RESERVED \_\_\_\_\_

Use Tax (Purchases) 05 \_\_\_\_\_ 97 \_\_\_\_\_ RESERVED \_\_\_\_\_

Michigan Withholding 06 \_\_\_\_\_ 97 \_\_\_\_\_ RESERVED \_\_\_\_\_

\*Enter the amount paid with a Discount Voucher. This is not a subtotal line.  
Make checks payable to: State of Michigan.

Total Payment \_\_\_\_\_

00 0 0000000000 0 0000 0 0  
ACCOUNT NO. RETURN PERIOD

Michigan Dept. of Treasury - SUW  
161, formerly C-3094 (Rev. 9/00)

**Discount VOUCHER  
for Sales and Use Taxes**  
Do not make changes on this form.  
Use form C-3479 for all changes.

Account Number \_\_\_\_\_ Office Use **12**

Return Period \_\_\_\_\_ Due Date \_\_\_\_\_

Company Name \_\_\_\_\_

Taxpayer Signature \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_

Mail to: Michigan Dept. of Treasury  
Dept. 77003  
Detroit, MI 48277-0003

Please print your numbers like this. Use blue or black ink. 1 2 3 4 5 6 7 8 9 0

USE TAX

Use tax amount you are paying early \_\_\_\_\_

Discount amount from chart 04 \_\_\_\_\_

Use tax minus discount 03 \_\_\_\_\_

SALES TAX

Sales tax amount you are paying early \_\_\_\_\_

Discount amount from chart 02 \_\_\_\_\_

Sales tax minus discount 01 \_\_\_\_\_

Use this voucher only for partial payments made on or before the 7th of the month. If making a full payment, use the regular return.

Make checks payable to: State of Michigan.

Total Payment \_\_\_\_\_

00 0 0000000000 0 0000 0 0  
ACCOUNT NO. RETURN PERIOD

# General Instructions for Filing Your Annual Sales, Use and Withholding Taxes Return

## ***Annual Return Filing Requirements***

You must file the annual return if you are registered for sales or use tax or income tax withholding in the State of Michigan. Monthly and quarterly filers must file an annual return on a calendar-year basis (not your fiscal year).

Taxpayers that have multiple active account numbers (ME and/or FEIN) in a tax year are **required** to file separate Annual Returns for each account number assigned. Please take time to identify the registered tax types for each account number and include only those tax figures on the corresponding Annual Return. If you have secured an outside payroll or accounting agency, please coordinate this filing responsibility with them.

If during the year your accumulated sales, use and withholding taxes become \$750 or more, you must notify Treasury to change your filing status and provide you with the appropriate tax returns.

All annual returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. This may be the owner, partner, corporate officer or officer's agent or association member, officer or agent. No other person may sign for the taxpayer in the taxpayer's signature box.

## ***W-2 Wage and Tax Statements***

You must furnish W-2 statements to your employees by January 31 unless you go out of business or stop being an employer.

Any employer who goes out of business or permanently stops being an employer must provide employees with a completed W-2 by February 28.

Any employer who goes out of business or permanently stops being an employer must submit wage and tax information for Michigan with your annual return by February 28.

You do not need to send *Federal 1099* forms unless they include Michigan withholding information.

Employers with Michigan employees must report W-2 information to the state.

If you have 250 or more Michigan employees, you must report using magnetic tapes or diskettes. If you have fewer than 250 employees, you may report using magnetic media or using the state copy of the federal W-2. See page 34 for specifics about magnetic reporting.

**Mail your annual return and all W-2 information to:**

### ***WITH PAYMENT:***

Michigan Dept. of Treasury  
Lansing, MI 48922

### ***WITHOUT PAYMENT:***

Michigan Dept. of Treasury  
Lansing, MI 48930

**Address your tapes or disks to:**

Return Processing Division  
Magnetic Media Unit - SUW  
Michigan Dept. of Treasury  
Lansing, MI 48922

## **MOST COMMON MISTAKES MADE BY TAXPAYERS**

1. Not placing the annual return label on the annual return form.
2. Incorrectly entering gross sales figures on the sales tax due line of the return.
3. Using a tax line as a subtotal line on the return.
4. Changing the information on a return or using another taxpayer's return as their own.
5. Not sending a return when there is no tax due.
6. Reporting a single business tax on the *Combined Return for Michigan Taxes* but submitting the payment using the Single Business Tax Estimate form.
7. Incorrectly calculating the early payment discount.
8. Not notifying the department of a change in address or change in accountants.
9. Mailing more than one return for the same month.
10. Mailing a payment for an account without a return.
11. Placing a credit instead of a zero (0) on the tax due line of the return.

# ANNUAL RETURN

## Line-by-Line Instructions

**Note:** If you pay only income tax withholding or file once a year and do not have deductions, use the instructions on page 13.

### **Sales & Use Tax**

**Lines 1 through 9.** Monthly and quarterly filers, in each column add the entries from all your worksheets for the year and enter the totals on the corresponding line on the annual return.

**Taxpayers who file once annually,** follow the line-by-line instructions for the monthly and quarterly worksheet, beginning on page 7.

**Line 10.** Add lines 8 and 9 and enter the totals in each column.

**Line 11. Taxpayers filing monthly or quarterly,** enter the total discounts allowed for the year in each column. Sum the amounts from the monthly or quarterly worksheet line 11 in each column.

**Taxpayers filing once annually** receive a discount if the return is filed timely. By law, the discount applies only to two-thirds of the tax collected. Use Chart 3 on page 13 to figure your discount.

If you opened for business late in the year or ended your business early in the year, the \$6 per month discount is allowed only for the months you were in business.

No discount is allowed if the return is filed after February 28.

**Line 12.** Net tax due. Subtract line 11 from line 10 and enter the differences in each column.

**Line 13.** Enter the total amount of each tax paid after discounts during the report year. Be sure to include the amount from your gasoline retail or gasoline supplier and wholesale reports. Do not

include any penalties or interest paid. This amount should be the total of all payments for the year from your monthly/quarterly worksheet line 12 (both rate columns).

### **Use Tax on Purchases Only**

**Line 14.** Enter purchases which were taxable at the 6 percent rate. Multiply by .06 and enter the tax due on the line at the far right.

**Line 15.** Enter the use tax on purchases paid during the year. This amount should be the total of all payments for the year from your monthly/quarterly worksheet line 14b.

### **Income Tax Withholding**

**Line 16.** Enter your gross Michigan payroll and other taxable compensation for the year.

**Line 17.** Enter the number of W-2 statements plus 1099s and 1099Rs with Michigan withholding that you are submitting for the year.

**Line 18.** Enter the total Michigan income tax withheld for the year as shown on the W-2 statements.

**Line 19.** Enter the total Michigan income tax withheld that was paid on your monthly or quarterly returns. This should be the total of line 16 on all your worksheets for the year. (Do not include penalty and interest.)

### **Summary**

**Line 20.** Total the taxes due. Add lines 12A and B, 14b and 18 and enter the total here.

**Line 21.** Total taxes paid. Add lines 13A and B, 15 and 19 and enter the total here.

**Line 22.** If line 21 (tax paid) is greater than line 20 (tax due), enter the difference (overpayment) here.

**Line 23.** Enter the amount of the overpayment that you want applied to your next monthly or quarterly return. Treasury will notify you when your credit is available.

**Line 24.** Enter the amount of overpayment from line 22 you want refunded to you. Refunds will not be made in amounts of less than \$1.

**Line 25.** If line 21 (tax paid) is less than line 20 (tax due), enter the additional tax due. Pay any amount \$1 or over with this return.

**Line 26.** If your return is late, compute the penalty and interest due. If no tax is due on line 25, the penalty is \$10 per day to a maximum of \$400.

If you have a tax due on line 25, the penalty is as follows:

- For the first month or part of a month, the penalty is \$10 or 5 percent of the tax (line 25), whichever is greater.
- Another 5 percent is due for each additional month the return is not filed or tax is not paid.
- Maximum penalty is 50 percent of tax due.
- Interest is due at the rate of 1 percent above the prime interest rate from the day the tax is due until it is paid. (The prime rate will be adjusted January 1 and July 1.)

**Line 27.** Amount due with this return. Add lines 25 and 26. Make check payable to the "State of Michigan." Please write your account number on your check or money order. Do not pay if the amount due is less than \$1.

## Simplified Instructions for Filers With No Deductions

***Not registered for Sales or Use? Skip to step 9.***

- Step 8:** If you bought any goods during the year from an out-of-state vendor and did not pay sales tax on them or if you took items from inventory for personal or business use, complete lines 14 and 15. See page 4 for more information about the use tax.
- Step 9:** If you have employees, complete lines 16-19. If you have no employees, enter zero on line 19.
- Step 10: Summary**  
Complete lines 20 and 21. Enter the difference on line 25. If you are paying late, enter any penalty or interest due on line 26 and total your amount due on line 27.
- Step 11:** Transfer the information from your worksheet to your return. Keep your worksheet for your records.
- Make your check payable to the State of Michigan. Mail your return and check to:**  
**Michigan Department of Treasury**  
**Lansing, MI 48922**

<p><b><u>If your tax due is less than \$108</u></b></p> <p>Amount of tax due     \$ _____</p> <p style="text-align: right; margin-right: 100px;">x   .6667</p> <p>Discount Amount =             \$ _____</p> <p>Enter on worksheet line 11</p>	<p><b><u>If your tax due is \$108 or more</u></b></p> <p><b>Enter \$72 on worksheet line 11.</b></p>
--	---

## Single Business Tax Estimate

*Single Business Tax (SBT) is a tax on business activity conducted in Michigan. SBT is due only if you expect your adjusted gross receipts to be more than \$250,000 for the tax year. As a convenience to taxpayers, you may pay your SBT quarterly estimates with your sales, use and withholding (SUW) taxes return. If you choose this option, you need to file only one form and write one check for all the taxes you pay. If you regularly use your SUW return to make SBT payments, we will not send you personalized SBT estimate forms.*

### Who must file?

If you expect your annual SBT liability to exceed \$600, you must make estimated payments. You may make your payments with either of following returns:

*Single Business Tax Quarterly Return (C-8002), or Combined Return for Michigan Taxes (160).*

### How much should I pay?

You may estimate your payment using one of the following methods:

- 1 percent of gross receipts for the period, or
- 25 percent (quarterly) or 8.33 percent (monthly) of your preceding year's single business tax liability (only if preceding year's tax liability is less than \$20,000), or
- 25 percent (quarterly) or 8.33 percent (monthly) of 85 percent of your estimated SBT for the year, or
- SBT computed on the actual tax base of the period.

Enter the estimated SBT payment amount on line 19 of the monthly worksheet in this booklet.

No interest will be charged if payments are made on time and:

- The sum of the estimated payments equals at least 85 percent of your annual liability, and the amount of each payment reasonably approximates the tax liability incurred during the period; or
- The sum of the estimated payments equals at least 1 percent of your gross receipts for the tax year, and the amount of each payment reasonably approximates the tax liability incurred during that period; or
- The sum of the four (or 12 if filing monthly) estimated payments equals your previous year's tax liability provided your previous year's liability was \$20,000 or less and the payments were made equally over the year.

### How do I report these payments?

Regardless of which form you use to file estimated SBT payments, report **all** SBT estimate payments on your annual SBT return. An annual return is required only from taxpayers whose apportioned gross receipts (plus recapture of the capital acquisition deduction) exceed \$250,000. If your gross receipts are below this filing requirement, but you made estimated payments during the tax year, file a return to claim a refund of your payments.

**For more information, see the Single Business Tax Instruction book, or call 517-636-4700 (SBT only).**

## Abandoned and Unclaimed Property

*Michigan's Uniform Unclaimed Property Act was created to protect unclaimed property and return it to its rightful owners.*

### Who must report?

Every individual, partnership or corporation who has property belonging to someone whose last known address is in Michigan must report. If the owner's last known address is in another state or country and the holder does not report under the provisions of that state or country, then report those interests to Michigan.

### What must be reported?

Report intangible property like cash, checks, drafts, deposits, interest, stocks, dividends and unpaid wages.

Report tangible property like the contents from safe deposit boxes.

### How long should I keep property before reporting it?

You must report all property in your custody that belongs to someone else and has gone unclaimed for five years. Different properties have different dormancy periods. Contact the Unclaimed Property Division for dormancy periods for specific types of property.

### What if I have nothing to report?

If you do not have any unclaimed funds to remit, you do not need to file a report.

### When do I file?

Your report is due by November 1 and must contain all items considered unclaimed as of June 30. You must enclose payment with the report to cover the amount reported. If you have unclaimed property that should be reported and fail to pay or deliver it to the State of Michigan, you may be liable for interest at the current monthly rate of 1 percentage point above the adjusted prime rate on the value of the property. There are also civil penalties that may apply for not filing.

### How do I claim funds?

To check to see if the Michigan Department of Treasury is holding funds for you or your family, visit our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

### Need more information?

Call or write to:

Unclaimed Property Division  
Michigan Department of Treasury  
Lansing, MI 48922  
517-636-5320

## ***Revenue Administrative Bulletins (related to Sales, Use and Withholding Taxes)***

***Call 1-800-367-6263 to request a bulletin, or go to [www.michigan.gov/treasury](http://www.michigan.gov/treasury)***

<u>Number</u>	<u>Title</u>
1987-8	Sales and Use Tax - Purchases Made with Federal Food Stamps
1988-32	Sales Tax Exemption and Single Business Tax Credit for High Technology Businesses
1988-33	Newspaper Supplements
1988-35	Carpeting
1988-39	Lessors
1988-40	Automotive Emissions Testing
1988-42	Catered Meals
1989-34	Issuance of Bulletins and Letter Rulings
1989-38	Officer Liability
1989-39	Interpretation of Terms; Disclosure of Tax Return Information
1989-56	Taxability of Dry Hole or Dry Well Casing for Oil and Gas Well Drilling Operations
1989-61	Revised Bad Debt Guidelines
1989-64	Federal Credit Unions and Federal Home Loan Banks
1990-2	Storage Facilities
1990-4	Use Tax Base for Vehicles, Aircraft, Watercraft, Mobile Homes, Off-Road Vehicles, and Snowmobiles
1990-15	Sales of Automobiles by Leasing Companies and Other Sellers Not Licensed by Secretary of State
1990-24	Sales and Use Tax Guidelines for Veterinarians
1990-31	Exemption for Foreign Diplomatic Personnel
1990-33	Environmental Protection Regulatory Fee
1991-1	Use Tax Exemption on Transfer of a Vehicle, ORV, Mobile Home, Aircraft, Snowmobile, or Watercraft to or from a Business
1991-11	Agricultural Production Amendments
1991-18	Food for Human Consumption
1991-19	Tax Base Used in Determining Sales Tax Liability on Food and Beverages Served at Fund-raising Events
1991-20	Payment of Sales Tax by Mobile Home Dealers
1992-1	Sales and Use Taxation of Energy Supplied to Public Assistance Recipients
1993-1	Disclosure of Tax Return Information; Subpoenas, Court Orders and Search Warrants
1993-3	Sales and Use Taxation of Prescription Drugs
1993-5	Use Tax Base of Tangible Personal Property Affixed to Real Estate by a Manufacturer/Contractor
1993-10	Enterprise Zone Act Sales and Use Tax Exemptions and Single Business Tax Credit
1993-15	Statute of Limitations to Collect an Assessment
1994-1	Challenge of Assessment, Decision or Order Limited by Statute
1994-3	Sales and Use Tax Application for Real Property Construction Contracts Offered/Made Before March 15, 1994 and Accepted Before June 15, 1994, and Bona Fide Sales or Lease Agreements Made Before March 15, 1994
1994-5	Sales Tax to be Applied Based Upon Delivery Date
1994-7	Use Tax Rate to be Applied to Leases Spanning the May 1, 1994 Rate Increase from 4% to 6%
1994-8	Sales and Use Taxes - Residential Utilities
1995-1	Sales and Use Tax Guidelines for Distinguishing Between the Sale of a Service and the Sale of Tangible Personal Property
1995-3	Sales and Use Tax -- Nonprofit Entities
1995-4	Penalty Provisions
1995-6	Effect of Coupons, Rebates and Discounts on the Sales Tax Base
1995-9	Sales Tax Refund Procedure for Motor Vehicle Dealers and Others Who Pay Sales Tax to the Secretary of State and for Motor Vehicle Manufacturers Under the "Lemon Law"
1996-4	Credit or Refund of Overpayment of taxes or Credits in Excess of Tax Due and Applicable Interest
1997-1	Sales and Use Tax Exemption for Commercial Radio and Television Broadcasters
1998-4	Limited Use Tax Exemption on the Transfers of Motor Vehicles, Aircraft, Watercraft, Mobile Homes, Off-Road Vehicles, and Snowmobiles Among Relatives and Others
1999-1	Use Tax Nexus Standards
1999-2	Sales and Use Taxation in the Construction Industry
1999-5	Sales and Use Taxation of Computer Software
2000-3	Sales and Use Tax Direct Payment Requirements
2000-4	Sales and Use Tax - Industrial Processing
2000-5	Michigan Tax Treatment of Federal Qualified Subchapter S Subsidiary (QSub) Election
2000-6	Withdrawal of Letter Rulings
2002-10	Drop Shipments
2002-11	Treatment of Delivery Services Provided by Retailers
2002-12	Interest Rate
2002-13	Notice of Change of Prepaid Gasoline Sales Tax Rate
2002-15	Sales and Use Tax Exemptions and Requirements

# Treasury Offices

## Offices

**DETROIT**, 48202-6060  
Cadillac Place, Suite 2-200  
3060 W. Grand Blvd.

**GRAND RAPIDS**, 49503  
State Office Building, 3rd Floor  
350 Ottawa St., NW

**DIMONDALE\***  
7285 Parsons Drive  
(\*NOT a mailing address)

**STERLING HEIGHTS**, 48314  
41300 Dequindre, Ste. 200

**ESCANABA**, 49829  
State Office Building, Room 7  
305 Ludington St.  
(open 8-12 only)

**TRAVERSE CITY**, 49684  
701 S. Elmwood Ave., Box 14  
(open 8-12 only)

**FLINT**, 48502  
State Office Building, 7th Floor  
125 E. Union St.

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Michigan Department of Treasury  
395 (Formerly C-3068; Rev. 10/97)

This form is issued under authority of  
P.A. 167 of 1933, as amended.

## MICHIGAN 6% SALES TAX COLLECTION SCHEDULE

AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX
.01 - .10	.00	8.59 - 8.74	.52	17.25 - 17.41	1.04
.11 - .24	.01	8.75 - 8.91	.53	17.42 - 17.58	1.05
.25 - .41	.02	8.92 - 9.08	.54	17.59 - 17.74	1.06
.42 - .58	.03	9.09 - 9.24	.55	17.75 - 17.91	1.07
.59 - .74	.04	9.25 - 9.41	.56	17.92 - 18.08	1.08
.75 - .91	.05	9.42 - 9.58	.57	18.09 - 18.24	1.09
.92 - 1.08	.06	9.59 - 9.74	.58	18.25 - 18.41	1.10
1.09 - 1.24	.07	9.75 - 9.91	.59	18.42 - 18.58	1.11
1.25 - 1.41	.08	9.92 - 10.08	.60	18.59 - 18.74	1.12
1.42 - 1.58	.09	10.09 - 10.24	.61	18.75 - 18.91	1.13
1.59 - 1.74	.10	10.25 - 10.41	.62	18.92 - 19.08	1.14
1.75 - 1.91	.11	10.42 - 10.58	.63	19.09 - 19.24	1.15
1.92 - 2.08	.12	10.59 - 10.74	.64	19.25 - 19.41	1.16
2.09 - 2.24	.13	10.75 - 10.91	.65	19.42 - 19.58	1.17
2.25 - 2.41	.14	10.92 - 11.08	.66	19.59 - 19.74	1.18
2.42 - 2.58	.15	11.09 - 11.24	.67	19.75 - 19.91	1.19
2.59 - 2.74	.16	11.25 - 11.41	.68	19.92 - 20.08	1.20
2.75 - 2.91	.17	11.42 - 11.58	.69	20.09 - 20.24	1.21
2.92 - 3.08	.18	11.59 - 11.74	.70	20.25 - 20.41	1.22
3.09 - 3.24	.19	11.75 - 11.91	.71	20.42 - 20.58	1.23
3.25 - 3.41	.20	11.92 - 12.08	.72	20.59 - 20.74	1.24
3.42 - 3.58	.21	12.09 - 12.24	.73	20.75 - 20.91	1.25
3.59 - 3.74	.22	12.25 - 12.41	.74	20.92 - 21.08	1.26
3.75 - 3.91	.23	12.42 - 12.58	.75	21.09 - 21.24	1.27
3.92 - 4.08	.24	12.59 - 12.74	.76	21.25 - 21.41	1.28
4.09 - 4.24	.25	12.75 - 12.91	.77	21.42 - 21.58	1.29
4.25 - 4.41	.26	12.92 - 13.08	.78	21.59 - 21.74	1.30
4.42 - 4.58	.27	13.09 - 13.24	.79	21.75 - 21.91	1.31
4.59 - 4.74	.28	13.25 - 13.41	.80	21.92 - 22.08	1.32
4.75 - 4.91	.29	13.42 - 13.58	.81	22.09 - 22.24	1.33
4.92 - 5.08	.30	13.59 - 13.74	.82	22.25 - 22.41	1.34
5.09 - 5.24	.31	13.75 - 13.91	.83	22.42 - 22.58	1.35
5.25 - 5.41	.32	13.92 - 14.08	.84	22.59 - 22.74	1.36
5.42 - 5.58	.33	14.09 - 14.24	.85	22.75 - 22.91	1.37
5.59 - 5.74	.34	14.25 - 14.41	.86	22.92 - 23.08	1.38
5.75 - 5.91	.35	14.42 - 14.58	.87	23.09 - 23.24	1.39
5.92 - 6.08	.36	14.59 - 14.74	.88	23.25 - 23.41	1.40
6.09 - 6.24	.37	14.75 - 14.91	.89	23.42 - 23.58	1.41
6.25 - 6.41	.38	14.92 - 15.08	.90	23.59 - 23.74	1.42
6.42 - 6.58	.39	15.09 - 15.24	.91	23.75 - 23.91	1.43
6.59 - 6.74	.40	15.25 - 15.41	.92	23.92 - 24.08	1.44
6.75 - 6.91	.41	15.42 - 15.58	.93	24.09 - 24.24	1.45
6.92 - 7.08	.42	15.59 - 15.74	.94	24.25 - 24.41	1.46
7.09 - 7.24	.43	15.75 - 15.91	.95	24.42 - 24.58	1.47
7.25 - 7.41	.44	15.92 - 16.08	.96	24.59 - 24.74	1.48
7.42 - 7.58	.45	16.09 - 16.24	.97	24.75 - 24.91	1.49
7.59 - 7.74	.46	16.25 - 16.41	.98	24.92 - 25.08	1.50
7.75 - 7.91	.47	16.42 - 16.58	.99	25.09 - 25.24	1.51
7.92 - 8.08	.48	16.59 - 16.74	1.00	25.25 - 25.41	1.52
8.09 - 8.24	.49	16.75 - 16.91	1.01	25.42 - 25.58	1.53
8.25 - 8.41	.50	16.92 - 17.08	1.02	25.59 - 25.74	1.54
8.42 - 8.58	.51	17.09 - 17.24	1.03	25.75 - 25.91	1.55

\* On each further addition of 16.67¢ to the selling price, one additional cent may be collected.